

Tuckerton Borough School District Proposed 22-23 Budget

3/28/2022

STATE AID REVIEW

	2021-22	2022-23	Difference
School Choice Aid	421,840	398,520	(23,320)
Categorical Transportation Aid	35,403	35,403	-
Categorical Special Education Aid	207,010	207,010	-
Equalization Aid	1,450,933	1,450,933	-
Categorical Security Aid	51,045	51,045	-
Adjustment Aid	227,965	21,106	(206,859)
Preschool Education Aid	713,934	646,752	(67,182)
			(297,361)

Reduction in state aid from previous year



BUDGET PRIORITIES (GOALS)

- 1) Maintain current instructional programs**
- 2) Continue to provide support to students and staff to return to a normal routine in the upcoming year**
- 3) Implementation of NJ curriculum mandates and revisions**
- 4) Review of programs instituted during COVID which may no longer be necessary and are not meeting the needs of students.**
- 5) Exploring efficient ways to connect, communicate, and involve various stakeholders**

Budgeting Factors:

1) Enrollment:

- a) Regular Ed Enrollment
- b) Special Ed Enrollment
- c) Increase/decrease in enrollment in either category means that the district has to examine its existing programs to determine if changes need to be made.

2) Non-discretionary expenditures:

- a) Increase in services to students
- b) Increases for heating/cooling, insurance, payroll, employer pension contributions, health benefits, etc.
- c) Increases in other required contracts with school district (i.e. out of district tuition contracts, extraordinary services, transportation etc.)
- d) Unanticipated maintenance expenditures

ADDITIONAL FUNDING SOURCES

- ↳ ARP ESSER III - to be used by 9/30/2024
 - ↳ \$534,914 - ESSER/Addressing physical health and safety
 - ↳ \$50,000- Accelerated Learning Coaching & Educator Support
 - ↳ \$40,000 - Evidence Based Summer Learning and Enrichment Activities
 - ↳ \$40,000- Evidence Based Comprehensive Beyond the School Day Activities
 - ↳ \$45,000 - Mental Health Support
- ↳ ESSER II - Learning Acceleration - Last year's grant - to be used by 9/30/2023
 - ↳ \$25,000 - After School Academic Assistance programs
- ↳ ESSER II - Mental Health - Last year's grant - to be used by 9/30/2023
 - ↳ \$45,000 - to be used to establish consistent mental health services in school

Title (I, II, III, IV) and IDEA Grants budgeted at 80% from previous year.

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	310.0	269.0	294.0
On Roll Special Ed Full-Time	41.0	33.0	31.0
On Roll Subtotal	351.0	302.0	318.0
In Private School Placements		1.0	4.0
Sent to Other Districts Regular	2.0		0.0
Sent to Other Districts Special Ed	3.0	3.0	2.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	Difference
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,863,387	2,920,655	2,976,631	55,976
	Unrestricted Miscellaneous Revenues	10-1XXX	108,675	20,000	20,000	0
	Interest Earned on Maintenance Reserve	10-1XXX	1,144	100	500	400
	Interest Earned on Capital Reserve Funds	10-1XXX	1,516	100	500	400
	Other Restricted Miscellaneous Revenues	10-1XXX	29	0	0	0
	Total Revenues from Local Sources			2,974,751	2,940,855	2,997,631
General Fund Revenues from State Sources	School Choice Aid	10-3116	420,680	421,840	398,520	-23,320
	Categorical Transportation Aid	10-3121	35,403	35,403	35,403	0
	Categorical Special Education Aid	10-3132	207,010	207,010	207,010	0
	Equalization Aid	10-3176	1,244,469	1,450,933	1,450,933	0
	Categorical Security Aid	10-3177	51,045	51,045	51,045	0
	Adjustment Aid	10-3178	227,965	227,965	21,106	-206,859
	Other State Aids	10-3XXX	870	0	0	0
Total Revenues from State Sources			2,187,442	2,394,196	2,164,017	-230,179
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	169,480	159,913	-9,567
	Withdrawal from Maintenance Reserve	10-310	0	105,000	60,000	-45,000
	Transfers from Other Funds	10-5200	0	98,339	0	-98,339
	Adjustment for Prior Year Encumbrances		0	304,514	0	-304,514
	Actual Revenues (Over)/Under Expenditures		-117,708	0	0	0
General Fund Revenues	Total Operating Budget		5,044,485	6,012,384	5,381,561	-630,823
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	5,926	0	0	0
	Total Revenues from Local Sources	20-1XXX	5,926	0	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	23,790	71,425	47,635
	Preschool Education Aid	20-3218	656,631	764,166	646,752	-117,414
	Total Revenues from State Sources		656,631	787,956	718,177	-69,779

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	Difference
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	72,615	66,542	53,231	-13,311
	Title II	20-4451-4455	10,598	9,967	7,974	-1,993
	Title IV	20-4471-4474	10,000	10,000	8,000	-2,000
	IDEA Part B (Handicapped)	20-4420-4429	80,959	79,531	63,625	-15,906
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	50,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities	20-4543	0	40,000	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	45,000	0
	ARP-ESSER	20-4540	0	534,914	534,914	0
	CARES Act Education Stabilization Fund	20-4530	61,349	0	0	0
	CARES-Digital Divide Grant	20-4531	44,457	0	0	0
	Coronavirus Relief Fund (CRF)	20-4532	22,332	0	0	0
	CRRSA Act-ESSER II	20-4534	0	283,011	0	-283,011
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	45,000	0
	Total Revenues from Federal Sources			302,310	1,228,965	912,744
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	161,688	161,688
Special Revenue Fund Revenues	Total Grants and Entitlements		964,519	2,016,921	1,792,609	-224,312
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	16	0	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	313,516	308,083	288,813	-19,270
	Local Tax Levy-Repayment of Community Disaster Loan	40-1210	13,904	13,552	0	-13,552
	Total Revenues from Local Sources		327,420	321,635	288,813	-32,822
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	84,879	85,202	85,469	267
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	59	13,568	13,509
	Total Local Repayment of Debt		412,315	406,896	387,850	-19,046
	Actual Revenues (Over)/Under Expenditures		-16	0	0	0
Debt Service Fund Revenues	Total Repayment of Debt		412,299	406,896	387,850	-19,046
All Fund Revenues	Total Revenues/Sources		6,421,303	8,436,201	7,562,020	-874,181

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	Difference
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,236,207	1,428,530	1,473,303	44,773
	Special Education-Instruction	11-2XX-100-XXX	683,800	810,804	801,398	-9,406
	Basic Skills/Remedial-Instruction	11-230-100-XXX	159,392	229,342	228,700	-642
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	61,158	45,000	29,552	-15,448
	Summer School	11-422-XXX-XXX	18,500	58,134	0	-58,134
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	98,800	275,049	322,348	47,299
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,590	62,339	62,294	-45
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	81,544	94,745	77,535	-17,210
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	172,309	185,863	119,938	-65,925
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	32,603	79,544	91,689	12,145
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	239,430	261,124	101,963	-159,161
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	35,150	0	0	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	128,769	191,594	114,901	-76,693
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	91,374	89,450	74,000	-15,450
	Undistributed Expenditures-Central Services	11-000-251-XXX	85,807	110,032	74,738	-35,294
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	540,339	682,275	622,775	-59,500
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	107,744	170,139	151,795	-18,344
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,041,051	1,085,053	1,014,661	-70,392
	Total Undistributed Expenditures		2,718,510	3,287,207	2,828,637	-458,570
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	500	400
General Fund Current Expenses	Total General Current Expense		4,877,567	5,859,117	5,362,090	-497,027
Capital Outlay	Equipment	12-XXX-XXX-730	74,342	35,857	0	-35,857
	Facilities Acquisition and Construction Services	12-000-400-XXX	92,576	18,971	18,971	0
	Increase In Capital Reserve	10-604	0	98,339	0	-98,339
	Interest Deposit to Capital Reserve	10-604	0	100	500	400
	Total Capital Outlay		166,918	153,267	19,471	-133,796
General Fund Expenses and Transfers	General Fund Grand Total		5,044,485	6,012,384	5,381,561	-630,823

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	Difference
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	318,392	335,350	333,991	-1,359
	Support Services	20-218-200-XXX	267,350	428,816	436,609	7,793
	Facility Acquisition and Construction Services	20-218-400-XXX	70,889	23,790	109,265	85,475
	Total Preschool Education Aid	20-218-XXX-XXX	656,631	787,956	879,865	91,909
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	656,631	787,956	879,865	91,909
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	72,615	66,542	53,231	-13,311
	Title II	20-XXX-XXX-XXX	10,598	9,967	7,974	-1,993
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000	-2,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	80,959	79,531	63,625	-15,906
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	61,349	0	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	44,457	0	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	22,332	0	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	283,011	0	-283,011
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	45,000	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	534,914	534,914	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	50,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	40,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities	20-490-xxx-xxx	0	40,000	40,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	302,310	1,228,965	912,744	-316,221
Special Revenue Fund Expenses	Total Special Revenue Funds		964,519	2,016,921	1,792,609	-224,312
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	412,299	406,896	387,850	-19,046
	Total Debt Service Funds		412,299	406,896	387,850	-19,046
All Fund Expenses	Total Expenditures/Appropriations		6,421,303	8,436,201	7,562,020	-874,181

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,033	\$16,778	\$17,117	\$20,450	\$16,912
Total Classroom Instruction	\$9,275	\$10,272	\$10,340	\$12,327	\$10,883
Classroom-Salaries and Benefits	\$8,764	\$10,071	\$9,910	\$11,631	\$10,837
Classroom-General Supplies and Textbooks	\$136	\$149	\$348	\$600	\$46
Classroom-Purchased Services	\$374	\$52	\$82	\$96	\$0
Total Support Services	\$2,547	\$3,006	\$3,237	\$3,744	\$2,711
Support Services-Salaries and Benefits	\$1,944	\$2,335	\$2,222	\$2,564	\$2,274
Total Administrative Costs	\$1,110	\$1,271	\$1,136	\$1,634	\$1,024
Administration Salaries and Benefits	\$1,002	\$1,159	\$942	\$1,410	\$870
Total Operations and Maintenance of Plant	\$1,951	\$1,934	\$2,186	\$2,490	\$2,130
Operations and Maintenance-Salaries and Benefits	\$860	\$822	\$812	\$943	\$873
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$138	\$262	\$170	\$197	\$120
Total Equipment Costs	\$1,043	\$464	\$0	\$198	\$336
Legal Costs	\$3	\$9	\$28	\$33	\$15
Employee Benefits as a percentage of salaries*	31.38%	34.09%	33.34%	32.45%	32.37%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2021-22 revised appropriations and the 2022-23 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

TAX IMPACT

avg. assessed	tax rate	Total proposed	Last year's	Difference
\$ 265,000.00	0.7542	1998.63	2020.36	\$ (21.73)
\$ 240,000.00	0.7542	1810.08	1829.76	\$ (19.68)
\$ 221,501.00	0.7542	1670.56	1688.72	\$ (18.16)
\$ 210,000.00	0.7542	1583.82	1601.04	\$ (17.22)
\$ 200,000.00	0.7542	1508.40	1524.80	\$ (16.40)
\$ 190,000.00	0.7542	1432.98	1448.56	\$ (15.58)

QUESTIONS??

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